

**FY 2006-07 BUDGET DRAFT**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:** GENERAL FUND  
**Section/Index No:** 672105

Sub-Object No. and Title	Adopted 2005-06	Requested FY 06-07	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
1000 Prop Taxes - CY Secured	\$2,745,777	\$3,160,000	\$414,223	15.09%
1020 Prop Taxes - CY Supplemental	140,000	160,000	20,000	14.29%
1040 Prop Taxes - CY Unsecured	145,000	170,000	25,000	17.24%
1266 Timber Yield Tax	4,000	4,000	0	0.00%
<b>Subtotal Taxes</b>	<b>\$3,034,777</b>	<b>\$3,494,000</b>	<b>\$459,223</b>	<b>15.13%</b>
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$30,000	\$60,000	\$30,000	100.00%
<b>Subtotal Use of Money</b>	<b>\$30,000</b>	<b>\$60,000</b>	<b>\$30,000</b>	<b>100.00%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
2440 St - HOPTR	\$50,000	\$50,000	\$0	0.00%
2901 County	20,000	20,000	0	0.00%
<b>Subtotal Intergovernmental Revenue</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
3144 Plan Check / Drainage Review	\$280,000	\$450,000	\$170,000	60.71%
3145 Plans / Specs	3,000	3,000	0	0.00%
<b>Subtotal Charges for Service</b>	<b>\$283,000</b>	<b>\$453,000</b>	<b>\$170,000</b>	<b>60.07%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
4102 Donations and Reimbursements	0	0	0	N/A
4303 State Grants	0	0	0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>RESIDUAL EQUITY TRANSFER</u></b>				
4865 RET W/in Special Dist-BOS	0	0	0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$3,417,777</b>	<b>\$4,077,000</b>	<b>\$659,223</b>	<b>19.29%</b>

# SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

Sub-Object No. and Title	Adopted 2005-06	Requested FY 06-07	Difference	Percent Change
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## EXPENDITURES:

### SALARIES AND BENEFITS

5100 Permanent Positions	\$14,700,056	\$15,589,697	\$889,641	6.05%
5110 Extra Help	596,338	689,121	92,783	15.56%
5120 Overtime	408,179	425,066	16,887	4.14%
5140 Premium Pay	21,347	22,054	707	3.31%
5150 Vacation Pay	49,180	51,782	2,602	5.29%
5160 Shift Differential	30,388	31,367	979	3.22%
5170 Standby Pay	0	0	0	N/A
5190 Agency / Extra Help	44,210	45,760	1,550	3.51%
5210 County Retirement	3,182,223	3,831,129	648,906	20.39%
5220 FICA	1,184,175	1,254,919	70,744	5.97%
5300 Health Insurance	2,068,292	2,645,433	577,141	27.90%
5310 Disability	293,998	311,806	17,808	6.06%
5320 Dental Insurance	202,840	207,066	4,226	2.08%
5330 Life Insurance	18,751	17,776	(975)	(5.20%)
5340 Vision Insurance	40,680	43,541	2,861	7.03%
5350 Unemployment Insurance	17,891	20,674	2,783	15.56%
5400 Workers' Compensation	988,381	1,051,245	62,864	6.36%
5500 Other Benefits	2,116	2,193	77	3.64%
5900 Salary Savings	(800,000)	(1,500,000)	(700,000)	87.50%
5901 Final Budget Adjustment	0	0	0	N/A

### **Subtotal Salaries & Benefits**

<b>\$23,049,045</b>	<b>\$24,740,629</b>	<b>\$1,691,584</b>	<b>7.34%</b>
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### SERVICES AND SUPPLIES

6020 Clothing / Personal	\$75,000	\$75,000	\$0	0.00%
6040 Communications	125,000	125,000	0	0.00%
6042 Paging Services	0	0	0	N/A
6080 Household Expense	1,000	1,000	0	0.00%
6103 Liability Insurance	57,304	58,888	1,584	2.76%
6110 Reimb of Employee Damage	500	500	0	0.00%
6140 Maintenance - Equipment	150,000	150,000	0	0.00%
6262 Lab Supplies	220,000	220,000	0	0.00%
6280 Memberships	40,000	40,000	0	0.00%
6400 Office Expense	65,000	65,000	0	0.00%
6410 Postage	20,000	20,000	0	0.00%
6415 Books / Periodicals	25,000	25,000	0	0.00%
6430 Printing Services	15,000	15,000	0	0.00%
6461 Supplies / Expenses	210,000	210,000	0	0.00%
6512 Testing / Analysis	1,000	1,000	0	0.00%
6514 Lab Services	1,000	1,000	0	0.00%
6516 Data Processing Services	20,000	20,000	0	0.00%
6521 County Services	276,748	296,513	19,765	7.14%
6522 District Services	370,000	878,480	508,480	137.43%
6570 Consultant Services	1,611,500	2,348,400	736,900	45.73%

## SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

Sub-Object No. and Title	Adopted 2005-06	Requested FY 06-07	Difference	Percent Change
<b><u>SERVICES AND SUPPLIES (Continued)</u></b>				
6573 Administration Costs	0	0	0	N/A
6610 Legal Services	175,000	175,000	0	0.00%
6629 Fiscal Accounting Services	378,552	396,533	17,981	4.75%
6630 Audit / Accounting Services	75,000	75,000	0	0.00%
6651 Optometric Services	1,000	1,000	0	0.00%
6654 Medical Examinations	5,000	5,000	0	0.00%
6739 Canon Manor District	0	0	0	N/A
6800 Public / Legal Notices	5,000	5,000	0	0.00%
6820 Rents and Leases - Equipment	45,000	45,000	0	0.00%
6821 Rents and Leases - D P Equip	20,000	20,000	0	0.00%
6840 Rents and Leases - Bldgs/Imp	2,366,622	2,577,911	211,289	8.93%
6880 Small Tools - Instruments	40,000	40,000	0	0.00%
6889 Software	130,000	130,000	0	0.00%
6890 Computer Hardware	100,000	100,000	0	0.00%
7022 Public Relations Expense	1,000	1,000	0	0.00%
7052 Out of State Use Tax	1,500	1,500	0	0.00%
7110 Prof Dev - Admin Mgt	35,800	35,800	0	0.00%
7111 Prof Dev - Confidential	2,400	2,400	0	0.00%
7112 Prof Dev - WCE	16,300	16,300	0	0.00%
7120 In-Service Training	65,000	65,000	0	0.00%
7130 Tuition / Textbook - Nontaxable	45,000	45,000	0	0.00%
7206 Equipment Usage Charge	250,000	250,000	0	0.00%
7217 State Permits / Fees	10,000	10,000	0	0.00%
7250 Reimbursable Projects	170,000	450,000	280,000	164.71%
7302 Travel Expense	75,000	75,000	0	0.00%
7303 Private Car Expense	25,000	25,000	0	0.00%
7400 County Data Processing	32,509	33,194	685	2.11%
<b><i>Subtotal Services and Supplies</i></b>	<b>\$7,354,735</b>	<b>\$9,131,419</b>	<b>\$1,776,684</b>	<b>24.16%</b>
<b><u>OTHER CHARGES</u></b>				
7920 Interest	\$0	\$0	\$0	N/A
7930 Interest-L.T. Debt	0	0	0	N/A
7960 Rights of Way	0	0	0	N/A
8010 Contribution Non-Co Govt	262,568	277,000	14,432	5.50%
<b><i>Subtotal Other Charges</i></b>	<b>\$262,568</b>	<b>\$277,000</b>	<b>\$14,432</b>	<b>5.50%</b>
<b><u>FIXED ASSETS</u></b>				
8560 Equipment	10,000	10,000	0	0.00%
8561 Office Equipment	30,000	30,000	0	0.00%
8562 Computer Equipment	75,000	50,000	(25,000)	(33.33%)
8571 Field Equipment	25,000	55,000	30,000	120.00%
8572 Lab Equipment	0	0	0	N/A
8574 Shop Equipment	0	0	0	N/A
<b><i>Subtotal Fixed Assets</i></b>	<b>\$140,000</b>	<b>\$145,000</b>	<b>\$5,000</b>	<b>3.57%</b>

## SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

Sub-Object No. and Title	Adopted 2005-06	Requested FY 06-07	Difference	Percent Change
<b><u>OTHER FINANCING USES</u></b>				
8625 OT - W/in Special Dist - BOS	\$650,000	\$650,000	\$0	0.00%
8640 OT - Between entities - BOS	0	0	0	N/A
<b><i>Subtotal Other Financing Uses</i></b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>REIMBURSEMENTS</u></b>				
8705 Reimbursements-Lab Services	(\$220,000)	(\$220,000)	\$0	0.00%
8709 Reimbursements - Interfund	(\$27,441,683)	(\$32,656,366)	(\$5,214,683)	19.00%
<b><i>Subtotal Reimbursements</i></b>	<b>(\$27,661,683)</b>	<b>(\$32,876,366)</b>	<b>(\$5,214,683)</b>	<b>18.85%</b>
<b><u>RESIDUAL EQUITY TRANSFER</u></b>				
8880 RET - Between Entities - BOS	\$0	\$0	\$0	N/A
<b><i>Subtotal Residual Equity Transfer</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>APPROPRIATIONS FOR CONT</u></b>				
9000 Appropriations for Contingencies	\$500,000	\$500,000	\$0	0.00%
<b><i>Subtotal Approp. for Contingencies</i></b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,294,665</b>	<b>\$2,567,682</b>	<b>(\$1,726,983)</b>	<b>(40.21%)</b>
<b>GROSS EXPENDITURES</b> <i>(Without Reimbursements)</i>	<b>\$31,956,348</b>	<b>\$35,444,048</b>	<b>\$3,487,700</b>	<b>10.91%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$876,888</b>	<b>(\$1,509,318)</b>	<b>(\$2,386,206)</b>	<b>(272.12%)</b>

**FY 2006-07 BUDGET DRAFT**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character Title: Taxes

Character No.: 672105-10

**1000 Prop Taxes - CY Secured**

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office. The increase is due to the cessation of ERAF shifts related to State budget shortfalls.

**1020 Prop Taxes - CY Supplemental**

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**1040 Prop Taxes - CY Unsecured**

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**1266 Timber Yield Tax**

Timber Yield taxes are calculated and collected by the State.

Character: Use of Money and Property

Character No.: 672105-17

**1700 Interest on Pooled Cash**

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$2,500,000
Projected Interest Rate	4.00%
Projected/Planned Interest on Pooled Cash	\$60,000

Character: Intergovernmental Revenue

Character No.: 672105-20

**2440 St - HOPTR**

Home Owner Property Tax Relief revenues are received from the State as reimbursement for property tax revenues lost due to the Home Owners Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**2901 County**

This item records revenue received as reimbursement for services provided to other county departments, cities and governmental agencies. Costs for services are charged to sub-object 7250, Reimbursable Projects. This sub-object will fluctuate from year to year based on need.

# FY 2006-07 BUDGET DRAFT

## CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character: Charges for Services

Character No.: 672105-30

### **3144 Plan Check / Drainage Review**

This item records service revenues received from plan checking and developmental reviews. The increase brings this item in line with recent actual history.

### **3145 Plans / Specs**

This item records revenue which is generated from the sale of plans and specs for Agency projects that are put out to bid.

Character: Miscellaneous Revenue

Character No.: 672105-40

### **4102 Donations and Reimbursements**

No revenue is expected this fiscal year.

Character: Salaries and Employee Benefits

Character No.: 672105-50

### **5100 Permanent Positions**

All Agency employees are budgeted in the Agency's General Fund. Hourly charges are then cost applied to the various enterprise and non-enterprise activities, reimbursing the General Fund.

#### **Reconciliation of Permanent Positions:**

	<u>FTE</u>
<b><i>FY 05-06 Adopted Budget:</i></b>	<b>200.00</b>
<b><i>FY 05-06 Authorized Mid-Year Position Changes:</i></b>	
Add: 1 Accountant I/II	1.00
Delete: 1 Engineering Technician III	(1.00)
<b><i>FY 06-07 Requested Position Changes:</i></b>	
Add :	
2 Water Agency Engineer	
1 Water Programs Specialist	
1 Senior Environmental Specialist	
1 Senior Office Assistant	
1 Network Analyst	
1 Senior Geographic Information Systems Technician	
1 Geographic Information Systems Technician	8.00
Delete :	
1 Engineering Technician III	
1 Right of Way Agent II	(2.00)
<b><i>FY 06-07 Net Increase / (Decrease)</i></b>	<b><u>6.00</u></b>
<b>FY 06-07 Requested Permanent Positions</b>	<b>206.00</b>

# FY 2006-07 BUDGET DRAFT

## CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General  
 Section Title: General Fund

Character: Salaries and Employee Benefits Character No.: 672105-50

### **5110 Extra Help**

Extra Help is required to replace personnel who have resigned, are on long-term temporary unpaid leave, or to provide additional assistance for temporary projects. Extra Help is limited to filling extremely sensitive positions which are anticipated to be vacant for a period that would disrupt departmental operations. Normally it is limited to positions that are in an unpaid status.

<u>Job Class</u>	<u>Hours</u>	<u>FTE</u>	<u>Amount</u>
Programmer Analyst	1,040	0.50	\$37,432
Administrative Aide	1,040	0.50	21,328
Student Intern	10,400	8.00	141,092
Engineering Technician III	2,080	1.00	64,673
Water Agency Principal Engineer	1,040	0.50	53,483
General Manager	520	0.25	40,044
Water Agency Coordinator	2,080	1.00	67,278
Natural Resources Program Assistant	12,480	6.02	230,001
<i>Total</i>		<u>17.77</u>	<u>\$689,121</u>

Character: Salaries and Employee Benefits (continued) Character No.: 672105-50

### **5120 Overtime**

<u>Job Class</u>	<u>Hours</u>	<u>FTE</u>	<u>Amount</u>
Sr Office Assistant	500	0.24	\$17,382
Technical Writing Specialist	200	0.10	12,137
Senior Environmental Specialist	1,040	0.50	62,141
Engineering Technician III	1,040	0.50	55,030
Water Agency Maintenance Worker III	2,080	1.00	80,972
Water Agency Plant Operator	2,080	1.00	114,455
Water Agency Mechanic	2,080	1.00	114,455
<i>Total</i>		<u>4.34</u>	<u>\$499,960</u>

### **5190 Agency / Extra Help**

Agency Extra Help is required to replace personnel who have resigned, are on long-term temporary unpaid leave, or to provide additional assistance for temporary projects. Help is limited to extremely sensitive positions that are anticipated to be vacant for a period that would severely disrupt departmental operations. It is normally confined to positions that are in an unpaid status.

This account differs from 5110 Extra Help in that personnel are hired through a temporary services agency rather than through the County personnel system.

**FY 2006-07 BUDGET DRAFT**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character: Services and Supplies

Character No.: 672105-60

**6020 Clothing/Personal** PCAS No. Various Overhead, ie: 111, 114, 122  
The Memorandum of Understanding requires the Agency to furnish uniforms and safety apparel as well as to provide laundry service for clothing.

**6040 Communications** PCAS No. Various  
This item is requested to cover the Agency's communication costs for radio, telephone, and data line charges. The budget reflects current expenditure history which includes the addition of cellular phones for new staff members whose work requires travel around the many Agency facilities.

**6042 Paging Services** PCAS No. Various Overhead, ie: 111, 114, 122  
This item is requested to provide funds for pager rental. No funds are requested for FY 06/07.

**6080 Household Expense** PCAS No. 108-1  
This item is requested to provide funds for cleaning and household supplies.

**6103 Liability Insurance** PCAS No. 108-5  
The amount requested for liability insurance in FY 06-07 is based on estimates from Risk Management which were provided as part of the County Administrator's budget instructions.

**6110 Reimb of Employee Damage** PCAS No. Various Overhead  
Reimbursement of Employee Damage is to cover the cost of damage to personal items while performing assigned duties. Amount budgeted is at the same level as the prior fiscal year's adopted budget.

**6140 Maintenance - Equipment** PCAS No. 623, 927  
This item records the cost of maintenance and repair of the Agency's data processing equipment and shop equipment.

**6262 Lab Supplies** PCAS No. 120-1  
This item is requested to provide funds for lab supplies utilized at the Russian River lab to perform required lab tests for the various West County wastewater treatment plants. Costs are allocated to specific plants based on number and type of test performed. Reimbursements are recorded in sub-object 8705. In FY 2003 labor costs, which had previously been charged to overhead, began to be recorded under this item.

**6280 Memberships** PCAS No. 108-1, 111, 114, 122  
This item is requested to provide funds for Agency memberships in various professional and technical organizations.

**6400 Office Expense** PCAS No. 108-1 and Various Overhead  
This account records non-capitalized office expenses. No change in expenditure is anticipated.

**6410 Postage** PCAS No. Various  
This item is requested to cover the costs of the Agency's postage. No change in expenditure is anticipated.

**6415 Books/Periodicals** PCAS No. 108-1, 111, 114, 122  
This item records the cost of books, periodicals and other publications required by Agency staff to keep abreast of changes in laws, standards or technology as it pertains to Agency responsibilities or projects.



**FY 2006-07 BUDGET DRAFT**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character: Services and Supplies (continued)

Character No.: 672105-60

**6430 Printing Services**

PCAS No. Various

This item is requested to cover the costs of printing services, which are primarily furnished by the County Reprographics Department.

**6461 Supplies/Expenses**

PCAS No. Various Overhead

Supplies / Expenses covers the costs of operational supplies used by various divisions of the Agency. There are no anticipated increases for FY 06-07.

**6512 Testing/Analysis**

PCAS No. 3230-1

This item records costs of quality control / quality assurance to comply with Environmental Laboratory Accreditation Program (ELAP) standards within the sanitation zones and districts.

**6514 Lab Services**

PCAS No. 120-1

This item records the non-salary costs to test wastewater samples at the Russian River Treatment Plant, or by outside lab services, for West County sanitation zones and districts. Costs are allocated to the various West County sanitation zones and districts based on the number and types of lab tests performed. Cost reimbursements are recorded in sub-object 8705, Reimbursements.

**6516 Data Processing Services**

PCAS No. 108-9

This request covers the costs of various data processing supplies and services.

**6521 County Services**

PCAS No. Various

County Services covers the costs of services provided by other county departments, as specified in agreements. The FY 06-07 budget assumes the following costs:

Clerk of the Board	108-13	\$170,865
County Administrator's Office	108-14	90,741
County Auditor-Controller	108-12	34,907
		<hr/>
		\$296,513

**6522 District Services**

This item is requested to provide funds for the charging of salaries and benefits for staff assigned to projects to be absorbed by the General Fund. No overhead is applied to these costs.

**6570 Consultant Services**

PCAS No. Various

This item covers the costs for services provided by outside consultants for Drainage Review, Legislative Advocacy, and other activities. Revenue from Drainage review services is recorded under Subobject 3144.

**6573 Administration Costs**

PCAS No. TBD

This item records the charge from the Auditor-Controller's Office to collect property taxes on the tax roll.

**6610 Legal Services**

PCAS No. 108-8 and Various

This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel, as required. The requested appropriations for legal services are the same as last year due to the number of technical, legal and regulatory matters impacting Agency operations.

**FY 2006-07 BUDGET DRAFT**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character: Services and Supplies (continued)

Character No.: 672105-60

**6629 Fiscal Accounting Service** PCAS No. 108-12

This item records the direct charge for services provided by the Fiscal Services Section of the County Auditor Controller's Office for staff costs attributed to Agency accounting.

**6630 Audit/Accounting Services** PCAS No. 108-12

Audit / Accounting Services covers the costs of the Agency's annual audit, including Sanitation Zones of Benefit, and accounting services provided by the Auditor - Controller's Office.

**6651 Optometric Services** PCAS No. 108-1, 111, 114, 122

This item is requested to cover the costs of optometric services in providing safety glasses for various employees. No increase is requested.

**6654 Medical Examinations** PCAS No. 108-1, 111, 114, 122

This item is requested to provide funds for medical exams for personnel required to have special drivers licenses or those exposed to hazardous materials. The budget allows for medical costs which may be incurred with the implementation of the Department of Transportation Drug and Alcohol regulations. Costs associated with first-aid, not charged to Workers Compensation costs, are also recorded in this account.

**6800 Public/Legal Notices** PCAS No. Various

This item is requested to provide funds for publishing notices required by law. No change is requested.

**6820 Rents/Leases - Equip** PCAS No. 108-7, 108-11

Rents and Leases - Equipment covers the costs of renting copiers, fax machines and other equipment as needed.

**6821 Rents/Leases - DP Equip** PCAS No. 108-9

This item covers the costs of leasing computer equipment. No change is requested.

**6840 Rents/Leases - Bldgs/Impr**

This request covers the cost of principal and interest for financing the purchase of the new Administration building in the Airport Business Park. This item also includes the rental expense to cover the operation, maintenance and depreciation costs of the Agency's facilities, as recorded in the Facilities Fund.

Principal and Interest payments for the new Admin. Building	\$754,622
Other Rent Charges - Facilities Fund PCAS No. 108-20	1,823,289

Total	\$2,577,911
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# FY 2006-07 BUDGET DRAFT

## CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character: Services and Supplies (continued)

Character No.: 672105-60

**6880 Small Tools/Instruments**

PCAS No. Various Overhead

This item is requested to provide funds for the purchase of office furniture, small tools, instruments and equipment that are individually under \$5,000.

Electrical Section

PCAS No. 111

\$5,000

Miscellaneous

Maint. and Mechanic Services

PCAS No. 111

5,000

Miscellaneous

Office Furniture

PCAS No. 3303

Desk Chairs

20 @ \$500

10,000

Replacement furniture

10,000

Miscellaneous

10,000

Total

\$40,000

**6889 Software**

PCAS No. 108-9

This item provides funds for various productivity software packages to be used by different sections within the Agency. This item includes the cost of maintaining licensing agreements for the various packages utilized by the Agency.

**6890 Computer Hardware**

This item is requested to fund the purchase of anticipated hardware additions required for new staff members and replacement or worn out parts and equipment. It is expected that the component items in these requests will not meet the Fixed Asset threshold of \$5,000. No increase is requested for the next fiscal year.

**7022 Public Relations Expense**

PCAS No. 108-1

Public Relations Expense includes the costs of special meetings and luncheons sponsored by the Agency.

**7052 Out of State Use Tax**

PCAS No. Various

This item budgets the use tax anticipated to be collected by the State of California on purchases made from out-of-state vendors.

**7110 Prof Dev - Admin Management**

PCAS No. 108-1, 111, 114, 122, 123

This request is for Professional Development funds for administrative management personnel.

**7111 Prof Dev - Confidential**

PCAS No. 108-1, 123-2

This request is for Professional Development funds for confidential employees.

**7112 Prof Develop - WCE**

PCAS No. 111, 114

This request is for Professional Development funds for the Agency's engineers.

**FY 2006-07 BUDGET DRAFT**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character: Services and Supplies (continued)

Character No.: 672105-60

**7120 Training-In-Service**

PCAS No. Various Overhead

This line item is necessary to provide training to Agency employees to meet safety regulations, to keep abreast of changing industry standards, and to provide employees with the knowledge necessary to do their jobs.

**7130 Tuition/Textbook**

PCAS No. Various Overhead

Tuition / Textbook-Nontaxable is requested to cover the costs of employee development and tuition reimbursement program, as authorized by various labor agreements.

**7206 Equipment Usage Charge**

PCAS No. Various Overhead

This item records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles.

**7217 State Permits/Fees**

PCAS No. Various

This item is requested to cover the cost of a number of fees being charged by the state for various inspection and environmental controls.

**7250 Reimbursable Projects**

PCAS No. Various

Reimbursable Projects is requested to cover the costs of services provided to other county departments, cities, and other governmental agencies. These costs are reimbursed by the using entity. This sub-object will fluctuate from year to year based on need. This request is to fund work for Development & Plan Review (PCAS No. 0588) and other projects that arise during the fiscal year. The increase reflects recent actual history.

**7302 Travel Expense**

PCAS No. Various

This item is requested to cover the cost of travel expenses to meetings and seminars by Agency staff.

**7303 Private Car Expense**

PCAS No. Various

Private Car Expense is reimbursed to employees for the use of their private vehicles. No change is requested.

**7400 County Data Processing**

PCAS No. 108-9

This is the estimate given by the Data Processing Department for the costs associated with the Agency's access to the County's IBM computer system for payroll, purchasing, benefit assessments and sanitation masterfiles.

Character: Other Charges

Character No.: 672105-75

**8010 Contribution Non-Co Govt**

This item is to fund development of the Environmental Discovery Center at Spring Lake Park (\$25,000), park operation and maintenance of Riverfront Park (\$92,000) and to the USGS for Regional Groundwater Studies (\$160,000).

**FY 2006-07 BUDGET DRAFT**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character: Fixed Assets

Character No.: 672105-85

**8560 Equipment**

This item is to request funds for the purchase of equipment that may be identified during the fiscal year .

**8561 Office Equipment**

This item will provide for office equipment which may be required to meet operational needs arising during the fiscal year.

**8562 Computer Equipment**

The FY 06-07 request will fund the purchase of new or replacement equipment as required throughout the year.

**8571 Field Equipment**

This request will fund the purchase of miscellaneous equipment that may be required during the year.

**8574 Shop Equipment**

This request is for shop equipment which may be required to meet operational needs arising during the fiscal year.

Character: Other Financing Uses

Character No.: 672105-86

**8625 OT - W/in Special Dist - BOS**

Russian River Projects Fund

\$0

Transfer of funds to the Russian River Projects fund to be used (1) to pay the costs for water supply and erosion control activities along the Russian River arising from assurances given by the Sonoma County Water Agency for the construction of the Coyote Valley Dam Project and the Warm Springs Dam Project; (2) to pay the costs incurred by Sonoma County Water Agency in securing and defending the Agency's appropriative water rights necessary for the realization of the full benefit of those projects; (3) to pay the costs incurred by the Sonoma County Water Agency in operating the Coyote Valley Dam and Warm Springs Dam projects, and (4) to pay the costs for water supply issues arising from activities of the Potter Valley Project.

Recycled Water Fund

\$1,000,000

Transfer of funds to the Recycled Water fund is required to finance staff and construction costs associated with Recycled Water projects.

Character: Reimbursements

Character No.: 672105-87

**8709 Reimbursements - Interfund**

Reimbursements-Interfund are used to recover labor and overhead charged to the enterprise activity, the flood control zones, and the sanitation zones and districts.

**FY 2006-07 BUDGET DRAFT**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character: Residual Equity Transfer

Character No.: 672105-88

***8880 RET - Between Entities - BOS***

No funds are requested under this sub-object for FY 06-07

Character: Appropriations for Contingencies

Character No.: 672105-90

***9000 Appropriations for Contingencies***

An appropriation for contingency amount of \$500,000 is requested in FY 06-07 to provide for unexpected emergency purchases or revenue shortfalls.

## FY 2006-07 BUDGET DRAFT

### GENERAL FUND EXPENDITURE RECOVERY

Section: Administration & General

Number:

672105 - 8709

#### EXPENDITURES AND REIMBURSEMENTS

Salaries and Benefits	\$ 24,740,629
Services and Supplies	9,131,419
Fixed Assets	145,000
	<u>\$34,017,048</u>
Reimbursements	(32,656,366)
Under/(Over)	1,360,682

#### GENERAL FUND ABSORBED ITEMS

NPDES/WDR	(25,000)
Larkfield Feasibility Study	(25,000)
Groundwater Studies	(160,000)
Lab Supplies	(220,000)
Reimbursable Projects	(450,000)
Sustainability Study	(400,000)
	<u>(\$1,280,000)</u>
Net Under/(Over)	<u>\$80,682</u>

# FY 2006-07 BUDGET DRAFT

## REIMBURSEMENT (COST APPLIED) SUMMARY

<b>Section:</b>	Administration & General		<b>Number:</b>	672105 - 8709
	<u>Index</u>	<u>Description</u>	<u>Sub-Object</u>	<u>FY 06-07 Amount</u>
<b><u>Charges From :</u></b>	672105	Administration & General	Various	\$32,656,366
<b><u>Charges To :</u></b>	673202	Zone 1A Laguna Mark West	Various	4,077,320
	673301	Zone 2A Petaluma	Various	633,991
	673400	Zone 3A Valley of the Moon	Various	232,657
	673509	Zone 5A Lower Russian River	6180	168,677
	673707	Zone 8A South Coast	6180	79,491
	674614	Russian River Projects	Various	1,267,983
	674622	Recycled Water Fund	6522	633,991
	675108	Water Transmission	6522	10,366,823
	675405	Storage Facilities	Various	1,081,857
	675413	Pipeline Facilities	Various	0
	675421	Common Facilities	Various	3,315,367
	687103	Equipment Fund	6140	736,748
	687202	Facilities Fund	6180	168,677
	678102	Sea Ranch	6522	42,654
	678300	Sea Ranch Construction	Various	21,327
	680108	Penngrove	6522	52,348
	680306	Penngrove Construction	Various	21,327
	681106	Geyserville	6522	84,338
	681304	Geyserville Construction	Various	21,327
	682104	Airport-Larkfield-Wikiup	6522	632,052
	682302	Airport-Larkfield-Wikiup Construction	Various	513,785
	651109	Occidental CSD	6522	155,105
	651505	Occidental CSD Construction	Various	50,409
	652107	Russian River CSD	6522	1,260,227
	652305	Russian River CSD Construction	Various	552,561
	653105	Sonoma Valley CSD	6522	3,683,741
	653303	Sonoma Valley CSD Construction	Various	2,565,047
	654103	South Park CSD	6522	46,531
	654301	South Park CSD Construction	Various	190,003
<i>Total</i>				<u><u>\$32,656,366</u></u>



**FY 2006-07 BUDGET DRAFT**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Administration and General  
Section: General Fund  
Index No.: 672105

DESCRIPTION OF FUND ACTIVITY	Actual FY 04-05	Estimated FY 05-06	Requested FY 06-07
Undesignated/Unreserved <b><u>BEGINNING</u></b> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$736,190	\$1,978,425	\$4,361,026
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	\$4,074,999	\$4,354,908	\$4,077,000
Expenditures - (Decrease) fund balance	(\$2,644,966)	(\$2,358,848)	(\$2,567,682)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>\$1,430,033</b>	<b>\$1,996,060</b>	<b>\$1,509,318</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - (Decrease) fund balance	(\$187,798)	-	-
Fund Bal Reserved For Inventory - Net Change	-	-	-
Post Audit Adjustment-Receivables	-	-	-
Fund Bal Reserved for Petty Cash	-	-	-
PY Encumbrances	-	386,541	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>(\$187,798)</b>	<b>\$386,541</b>	<b>\$0</b>
Undesignated/Unreserved <b><u>ENDING</u></b> Fund Balance			
Available for Budgeting	\$1,978,425	\$4,361,026	\$5,870,344
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$1,242,235</b>	<b>\$2,382,601</b>	<b>\$1,509,318</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/04</u></b>	<b><u>7/1/05</u></b>	
Cash	\$1,139,560	\$2,785,222	
Due from Other Governments	0	0	
Accounts Receivable	116,868	148,320	
Inventory	0	0	
Accounts Payable	(246,495)	(484,304)	
Salaries & Benefits Payable	0	0	
Encumbrances	(198,743)	(386,541)	
FB Res for Inventory	0	0	
FB Res for Contingencies	(75,000)	(75,000)	
FB Res for Petty Cash	0	0	
<b>Total Beginning Fund Balance</b>	<b>\$736,190</b>	<b>\$1,987,697</b>	